

**261—5.3(15,260E) Definitions.**

*“Act”* means Iowa Code chapter 260E.

*“Agreement”* means an agreement between an employer and a community college concerning a project and includes any written agreement, or amendment thereto, whether deemed by the parties to be preliminary or final.

*“Base year”* means, for the purpose of determining incremental property tax available to fund in part the jobs training agreement, the assessment rolls as of January 1 of the year preceding the first written agreement filed with the county assessor where the property is located or such other valuation as may be determined by the appropriate assessor as provided in Iowa Code section 403.19(1) “c.”

*“Board of directors”* means the board of directors of a community college.

*“Certificate”* means an industrial new jobs training certificate issued pursuant to Iowa Code section 260E.6.

*“Community college”* means a community college established under Iowa Code chapter 260C.

*“Date of commencement of the project”* means the date of the agreement.

*“Department”* means the Iowa department of economic development. Contacts with the department regarding activities referenced in this chapter shall be through the division of administration, workforce development team.

*“Employee”* means the person employed in a new job.

*“Employer”* means the company providing new jobs in the merged area served by the community college and entering into an agreement.

*“Expanding industry”* means an industry which will require the addition of new jobs which did not exist in that industry in Iowa prior to the signing of an agreement for training and which exceeds the level of employment in that industry six months prior to the date of the agreement.

*“Formerly existing jobs”* means jobs that were part of the payroll of the industry within the state any of the time during the six months prior to the signing of an agreement for training. Jobs which formerly existed do not qualify for training under the provisions of Iowa Code section 260E.2, subsection 15.

*“Incremental property taxes”* means the taxes as provided in Iowa Code sections 403.19 and 260E.4.

*“Industry”* means a business engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, or assembling products, conducting research and development, or providing services in interstate commerce, but excludes retail, health, or professional services. An industry is a business engaged in activities described as eligible in the Act rather than the generic definition encompassing all businesses in the state doing the same activities. An industry is considered to be a single, corporate entity or operating subdivision. An industry which closes or substantially reduces its operation in one area of the state of Iowa and relocates substantially the same operation in another area of the state is not eligible for a project. This definition does not prohibit a business from expanding its operations in another area of the state provided that existing operations of a similar nature are not closed or substantially reduced.

*“New industry”* means an industry which has not done business in Iowa or an existing industry implementing a new process and product used or produced for the first time in Iowa, which results in the creation of new jobs not previously available in that industry in the state.

*“New job”* means a job in a new or expanding industry but does not include jobs of recalled workers, or replacement jobs or other jobs that formerly existed in the industry in the state of Iowa. A new job shall be as defined in the Act subject to the clarifications of new and expanding industry described in subrules 5.3(11), 5.3(14), and 5.3(15) above, except that an industry in violation of state or federal labor laws or involved in a lockout or strike in Iowa shall not be eligible for a training program under the Act.

*“New jobs credit from withholding”* means the credit as provided in Iowa Code section 260E.5.

*“New jobs training program”* or *“program”* means the project or projects established by a community college for the creation of jobs by providing education and training of workers for new jobs for new or expanding industry in the merged area served by the community college. The proceeds of the certificates, as authorized by the Act, shall be used only to fund program services related to training programs made necessary by the creation of new jobs.

*“Program services”* includes but is not limited to the following:

1. New jobs training.
2. Adult basic education and job-related instruction.
3. Vocational and skill-assessment services and testing.
4. Training facilities, equipment, materials, and supplies.
5. On-the-job training.
6. Administrative expenses for the new jobs training program.
7. Subcontracted services with institutions governed by the board of regents, private colleges or universities, or other federal, state, or local agencies.
8. Contracted or professional services.
9. Issuance of certificates.

*“Project”* means a training arrangement which is the subject of an agreement entered into between the community college and an employer to provide program services.